G R S IX 5]

Previous references

Preserve

File No 187-16

Serial Nos 1 & 2

1917

(Jan)

Later references

Misly 78-17(4-5)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1 & 2

Part B for March '17

SUBJECT

Proposal of the Managing Committee, Bangalore City Municipal Council to tax Govt transport carriages used for hire in the city

To The President Municipal Council, Bangalore city
Chief Commandant, Mysore State Troops.

No 6210-11 dt 23 3 17

States for reasons noted that Govt transport carriages cannot be subjected to the Municipal

PSN
11.4.17

G R S 11] 1916-17

GENERAL AND REVENUE SECRETARIAT

(Mund)

NOTES

File No 187/16

FILE HEADING

Proposal to tax Govt animals & Vehicles when used for profit by plying them for hire in the city

From

President, Mund Council, Bangalore City.

No 289 Dated 6th/7th Feb 1917 Received 12th Feb 1917

Diary No 2470	Enclos 3 Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Solicits orders on the proposal of the Managing Committee that when Govt transport carriages are used for hire in the city & for a private purpose they may be subjected to Mund taxation from the beginning of the current official year

NOTES AND ORDERS

The grounds of the present claim are enumerated in the letter under disposal.

2. Reference is invited to the Rules for the hire of Govt carriages. (see Vide) pp 17 & 19 of the Standing orders of the Mund Dept.

NOTES—First Sheet

W. P. 1233—GPL—G. C. S.—1 12-16—S.

G R S III-2

General and Revenue Secretariat | Mund File No 137 of 1916

Serial No

3. What classes of vehicles & animals are exempted from taxation as given in Schedule A of the Bangalore city Mund Byelaws pp 4 encl.

4 This may be sent to Br V for a note on the point raised by the Mund Council

Mon 14.2.17 Br. Kindly see the remarks of the Collector regarding levy of Transport Carriages being Kept up

17/2/17

6 It is submitted that the Collectorates have as already in the file and that would be useful to obtain the opinions of the Chief Comm. in the first instance

19/2 Br IV

19/2/17

6 submit

Mon 21/2/17

Kindly Mr. Leh be communicated by telling officially a copy of the Panchi letter being sent down

23/.

Rev. Dept.

NOTE—Contn sheet

W I: 1233—G P S—6C 000—1 12-16—S.

3

G R S III-2,

General and Revenue Secretariat | M 1 File No 157 of 1916

Serial No

7 The proposal to subject foot carriages allowed to ply for hire to Municipal taxation does not seem to be supported on sufficient grounds or proper grounds In the first place, it is not correct to say that it is for 'profit-earning' purposes that Govt have sanctioned the arrangement of letting out carriages on hire The chief object seems to be to provide some facilities to Govt officers when that can be done without inconvenience to Govt work for which alone they are mainly intended This is evident from the fact that the privilege of obtaining such carriages is restricted only to a specified class of Officers, and the carriages are liable to be withdrawn from such service whenever found necessary. In fact, during the Birthday and Darbar seasons they are usually so withdrawn for long periods, and also on other special occasions

8 For the same reasons, the analogy attributed between Govt buildings used for residential purposes

NOTE—Contn sheet

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C K S 14]

General and Revenue Secretariat | Mil File No. 187 of 1916.

Serial No

and these four transport carriages does not hold good

9 Finally, no specified carriages are, it is believed definitely set apart for burial purposes at any time, and there will be practical difficulties in devising any suitable arrangement for municipal taxation duties regard to them

10 The proposal has therefore, it seems to me, to be negatived. The four transport carriages must continue to be exempt from Municipal taxation, as being mainly intended for and employed on Govt work.

2nd member) 28-2-17 27 2 17

27/2-17

12. Draft orders accd

1/3-17

13 A draft ltr as put up

15/3/17 1/3/17 17/3/17

2nd member) 17/3/17

70 17/3/17

CPL—"0 000— 17 12-15

JD 1233—GPB—60 000—1 12-16—S.

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(G R S III-2)

General and Revenue Secretariat | Md File No 187 of 1916

Serial No	
	15 Issue 19 3 17 19/3-17
2	To The President, Mund Council, Bangalore city " Chief Commandant, Mysore State Forces No 62-19-H/Md 187-16-2 dt 23 3-17 State, for reasons stated that Goods Trans port carriages occasionally plying for hire cannot be subjected to Mund taxation

NOTE—Contn sheet

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O.D 2470

No
M. 187-16-1
Enclo

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL

Bangalore City, dated 6th February 191 7

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
~~General~~ Revenue Department, Bangalore

SIR,

In submitting herewith copies of letters dated 26-7-12 & 11-12-16 from Mr B K Garudachar, Muni Councillor & of the Managing Committee's resolution thereon at their meeting dated 20th January 1917, I have the honor to invite the kind attention of Government, to the bye-laws of the City Municipality on the subject, which exempt animals and vehicles the property of Government from payment of Municipal taxes This obviously applies to instances where such animals and vehicles are used for the purposes of Government or for a public purpose - such as the accommodation of Government Guests, transport of Troops &c , The question however assumes a different aspect if the animals and vehicles are used for a profit-earning purpose, as in the case of the Government transport carriages plying for hire in the City

2 The case is analogous to taxation on Government buildings As a general proposition all Government buildings are exempt from payment of Municipal taxes But Govern

ment

9 FEB 1917

1916-17

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the
Government of Mysore
Revenue Department.
Bangalore

Dated 6th
Despatched 7th } February 1917
Received

General No 289
No

Enclosure No three

Submitting for orders copy of the resolution of the Managing Committee in the matter of levying taxes on Government transport Carriages plying for hire in the city

GPB—50 000—26 9 12

(7

Government have recognised the principle that when Government buildings are used for other than strictly public purpose, such buildings are liable to be brought on Municipal assessment list Municipal Councils are in receipt of assessment on Government buildings used for residential purpose even where no rent is recovered thereon

3 Under these circumstances, I submit that the contention of the Managing Committee with regard to the liability of Government transport carriages plying for hire in the City i e used for a private purpose, to pay Municipal taxes, is perfectly sound and I solicit the favour of early orders being passed subjecting them to taxation from the beginning of the current official year

4 If they plied for hire generally to the public they should naturally be treated as public conveyances, but in the present instance as the number of persons that can engage these carriages is restricted, it seems feasible to treat them as private vehicles so far as taxation is concerned

I have the honor to be,

Sir,

Your most obedient servant,

Honorary President

C R G

(8

Copy of letter No nil dated 26th July 1912 from Mr. B K Garudachar, Municipal Councillor, 3rd Division, Bangalore City, to the Vice President, City Municipal Council, Bangalore

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Ref Your letter No 193, dated 24-7-1912

From the above I believe you have entirely misunderstood my last communication of the 6th instant. The question of the levy of taxes on Government carriages is not a 'suggestion' of mine made for the first time in my last letter, but it is a proposition of mine more than two years old for the consideration and resolution of the Council. The subject was kept back pending the receipt of certain information which the President said he would obtain from the Government.

2 In your letter under reply you have summarily disposed of the question saying that 'Government carriages cannot be taxed under the bye-laws recently passed by Government'. It is not plain to me what is meant by the 'bye-laws' of Government. I may here tell you that in a recent order Government have directed that Government buildings in use by Officers as residential quarters should pay the water tax to the Municipality. This analogy is very well applicable in the case of Government carriages hired to officers.

3 Perhaps you are under the impression that these Government carriages are all used for <u>Government purposes</u>. It is never the case. In the case of the Dewan and the Councillors Government have explicitly ordered the free use of a carriage and pair to each of them. A motor car has been placed at the disposal of Mr. Chatterton. These I can understand are for <u>Government purposes</u> and such carriages may be exempted. But the other carriages of Government are hired to officers. During the time of marriages in the houses of the officers and also in those of their friends, relatives

relatives and underlings one can see these carriages plying about in all directions in the City . Again, Officers from the moffusil coming here on leave obtain these Government carriages on hire and go about from place to place Even retired Officers of Government are allowed the benefit of the use of these carriages Is this all Government purpose ? Surely not These Government carriages are so much in demand by the officers, as the rates charged are very much favourable compared with those of the hackney carriage owners, not to speak of various other advantages. To the detriment of the latter has been the hiring of Government carriages and when a profit is made of them and our Municipal roads so freely used, it is but proper that Municipality should have its share The revenue to the Municipality from hackney carriages is declining as a result of the hiring of Government carriages

4 Under the circumstances above mentioned, I beg that you will arrange for my old proposition being brought before the Council at its next meeting for deliberation and resolution

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* C O P Y *

For Hon President.

C R C

(10

Copy of letter No nil dated 11th December 1916, from Mr B.K Garuda Char, Municipal Councillor, Bangalore City, to the Honorary President, Municipal Council, Bangalore City

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" I had put in a proposition regarding the license to be taken for Government carriages plying for hire to public, on 26th July 1912 For some information required by the Council, that was deferred to some date I am sorry to bring this to your notice the same was not brought up before the Council as yet I shall feel obliged by your calling the records and placing the same before the Council at an early date "

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* C O P Y *

For Hon President

C R G

(4

Proceedings of the Managing Committee meeting held on the 20th January 1917

P r e s e n t

The Vice President and Health Officer	Mr. B Usman Khan
	" M Basavayya, B.A , B L
Mr B K Garuda Char	" B Chinnaswami Chetty

A b s e n t

Mr. D B Ramachandra Mudaliar
" B V Ramaswami Chetty, B A
" H Ramaiya

Letter dated the 11th December 1916, from B K Garuda Char, Municipal Councillor, requesting to take needful action in the matter of licensing Government carriages plying for hire in the City

Resolution - The Managing Committee are of opinion that the Government carriages plying for hire may be taxed from the current official year and a statement showing the number of carriages let for hire from July 1916 may be called for

Sd/- F Fernandes,
Vice President

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* C O P Y *

For Hon President

C R G

(GRS 28)

Municipal taxation of Govt Transport carriages.

Tidy Draft

File No 187-16

Serial No

Diary No of letter replied to 2470

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

(Mis)

, the 191

READ—

Letter no 239 dt 6th Feb 1917 from the President, Mysore Council, Bangalore city, requesting sanction to the resolution of the managing committee to subject Govt Military Transport carriages to Municipal taxation on the ground that such carriages ply for hire in certain cases and have ought to be treated as public conveyances

Date of issue 26.3.17

Signed by J. M. B. Sadler

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

ORDER THEREON—To

over

SUBJECT

GPE—50,000—1-12-13

WB 1/9/17

order thereon — No 6240-1 and 1917-16-2 23.3.17

The Govt Transport carriage service is not maintained for profit-earning purposes as surmised by the Municipality. The procedure of obtaining such carriages on hire in the Bangalore City is restricted to a specified class of Officers & non-official gentlemen when this can be done without inconvenience to Govt work for which alone the carriages are mainly intended. None of the transport carriages is specifically reserved for private service. Such service is not also uniform throughout the year and the concession is frequently withdrawn according to the exigencies of Govt work.

2. Under these circumstances Govt hold that Vide 19 Transport carriages occasionally plying for hire cannot be subjected to municipal taxation.

Vide 19 17.

Vide Rev Secy 17.3.17.

To The President, Mysore Municipal Council, Bangalore City with a covering letter

Copy to Rt

Rev-39 15-3-17 Chief Commandant, Mysore State Forces.